

ABSTRAK

Ketentuan umum perpajakan di Indonesia telah mengatur sanksi administrasi perpajakan. Dengan adanya pengaturan dan penerapan sanksi administrasi perpajakan baik berupa denda, bunga maupun kenaikan sebagaimana diatur dalam ketentuan umum perpajakan dapat mendorong kepatuhan wajib pajak melaksanakan kewajibannya. Melalui kepatuhan wajib pajak dengan melaksanakan kewajibannya diharapkan penerimaan pajak dapat mencapai target secara kontinu. Namun, dalam kenyataan, di Indonesia penerimaan pajak cenderung tidak pernah mencapai target. Hal ini disebabkan masih lemahnya kepatuhan wajib pajak. Berangkat dari situasi tersebut, penelitian ini mengkaji pengaturan sanksi administrasi perpajakan dan efektivitasnya terhadap peningkatan kepatuhan wajib pajak yang berujung pada penerimaan pajak. Penelitian ini bersifat yuridis-normatif untuk mengkaji pokok persoalan penelitian dan data-data dikumpulkan melalui studi dokumen yang berasal dari bahan-bahan hukum baik primer, sekunder, maupun tersier. Data-data tersebut kemudian diolah, dianalisis, dan diinterpretasi berdasarkan kerangka teori yang dijadikan pisau analisis yakni teori sistem hukum dari Lawrence Friedman, Teori Tujuan Hukum Gustave Radbruch, dan Teori Kepatuhan Hukum dari Webley. Temuan penelitian ini pengaturan sanksi administrasi di Indonesia masih memiliki aspek-aspek kelemahan dari sisi kepastian, keadilan, dan kemanfaatan hukum. Demikian pula dari sisi implementasi terdapat kelemahan baik dari sisi struktur hukum, substansi hukum, dan budaya hukum. Kelemahan-kelemahan tersebut berakibat belum efektivitasnya pengaturan dan penerapan sanksi administrasi perpajakan dalam mendorong kepatuhan wajib pajak dan berimbas pula pada penerimaan pajak negara. Untuk mendorong pengaturan dan penerapan sanksi administrasi perpajakan mampu efektif meningkatkan kepatuhan wajib pajak dibutuhkan perbaikan baik dari sisi produk hukum, sarana prasarana pendukung pengawasan terhadap pelaksanaan sanksi administrasi pajak, dan juga budaya hukum yang baik dari wajib pajak.

Kata Kunci: *sanksi administrasi perpajakan, kepatuhan hukum, penerimaan pajak, sistem hukum, tujuan hukum*

ABSTRACT

General provisions on taxation in Indonesia have regulated tax administration sanctions. With the regulation and application of tax administration sanctions in the form of fines, interest or increases as stipulated in the general provisions of taxation can encourage taxpayer compliance in carrying out their obligations. Through taxpayer compliance by carrying out their obligations, it is expected that tax revenue can reach the target continuously. However, in reality, in Indonesia tax revenues tend to never reach the target. This is due to the still weak taxpayer compliance. Departing from this situation, this study examines the regulation of tax administration sanctions and their effectiveness in increasing taxpayer compliance which results in tax revenues. This research is juridical-normative in nature to study the subject matter of the research and data is collected through a study of documents originating from legal materials both primary, secondary and tertiary. These data are then processed, analyzed, and interpreted based on the theoretical framework that is used as an analytical tool, namely the legal system theory from Lawrence Friedman, Gustave Radbruch's Legal Purpose Theory, and Legal Compliance Theory from Webley. The findings of this research are that administrative sanction arrangements in Indonesia still have weaknesses in terms of certainty, fairness and expediency of law. Likewise, in terms of implementation, there are weaknesses both in terms of legal structure, legal substance, and legal culture. These weaknesses have resulted in the ineffectiveness of regulation and application of tax administration sanctions in encouraging taxpayer compliance and also impacting state tax revenues. In order to encourage the regulation and application of tax administration sanctions to be able to effectively increase taxpayer compliance, improvements are needed both in terms of legal products, supporting infrastructure for supervision of the implementation of tax administration sanctions, as well as a good legal culture from taxpayers.

Keywords: *tax administration sanctions, legal compliance, tax revenue, legal system, legal purposes*